

Payroll Rates for 2021-22

Type	Employee Rate	Employer Rate	Effective From	Effective To	Wage Limit
PERS					
Classic Members	7.00%	22.91%	7/1/2021	6/30/2022	
New Members	7.00%	22.91%	7/1/2021	6/30/2022	
Classic Members			1/1/2022	12/31/2022	\$305,000
New Members			1/1/2022	12/31/2022	\$134,974
<i>PERS Retirement Earnings Max. for Fiscal Year 2021/22: 960 hours</i>					

STRS					
2% @ 60 Members	10.25%	16.92%	7/1/2021	6/30/2022	2% @ 60 \$290,000
2% @ 62 Members	10.205%	16.92%	7/1/2021	6/30/2022	2% @ 62 \$154,418
Reduced Workload	10.25%	16.92%	7/1/2021	6/30/2022	Retirement Base
<i>STRS Retirement Earnings Max. for Fiscal Year 2021/22: \$48,428</i>					

FICA					
Tax Rate - Combined	7.65%	7.65%	1/1/2022	12/31/2022	
Social Security (OASDI)	6.20%	6.20%	1/1/2022	12/31/2022	147000
Medicare	1.45%	1.45%	1/1/2022	12/31/2022	
Add'l Medicare Rate on earnings in excess of \$200,000	0.90%	none	1/1/2022	12/31/2022	

State Unemployment Insurance (SUI)	none	0.50%	7/1/2021	6/30/2022	
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State Disability Insurance (SDI)	1.10%	none	1/1/2022	12/31/2022	\$145,600
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Workers Comp Rates	<i>Set by R.E.S.I.G.</i>		7/1/2021	6/30/2022	
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Other Limits	Annual Max				
Maximum Deferral Under 403(b) and 457 Plans	\$ 20,500		1/1/2022	12/31/2022	
Catch-up Contributions for Individuals Age 50 or Over	\$ 6,500		1/1/2022	12/31/2022	
Flex 125 Dependent Care contribution--flexible spending	\$ 5,000		1/1/2022	12/31/2022	
Flex 125 Medical contribution--flexible spending	\$ 2,750		1/1/2022	12/31/2022	
HSA maximum contribution -- single	\$ 3,650		1/1/2022	12/31/2022	
HSA maximum contribution -- family	\$ 7,300		1/1/2022	12/31/2022	
HSA maximum contribution -- Over age 55 single/family	\$ 1,000	additional	1/1/2022	12/31/2022	

Effective Dates for Retirement and Workers Comp refer to earnings dates; all other effective dates refer to dates paid.

Updates to these rates are posted in *Escape in SCOE Resources in SCOE IT News*

Updated 1/3/2022

Payroll Rates for 2021-22

Type	Employee Rate	Employer Rate	Effective From	Effective To	Wage Limit
PERS					
Classic Members	0.07000	0.22910	7/1/2021	6/30/2022	
New Members	0.07000	0.22910	7/1/2021	6/30/2022	
Classic Members			1/1/2021	12/31/2021	\$290,000
New Members			1/1/2021	12/31/2021	\$128,059
<i>PERS Retirement Earnings Max. for Fiscal Year 2021/22: 960 hours</i>					

STRS					
2% @ 60 Members	0.10250	0.16920	7/1/2021	6/30/2022	2% @ 60 \$290,000
2% @ 62 Members	0.10205	0.16920	7/1/2021	6/30/2022	2% @ 62 \$154,418
Reduced Workload	0.10250	0.16920	7/1/2021	6/30/2022	Retirement Base
<i>STRS Retirement Earnings Max. for Fiscal Year 2021/22: \$48,428</i>					

FICA					
Tax Rate - Combined	0.07650	0.07650	1/1/2021	12/31/2021	
Social Security (OASDI)	0.06200	0.06200	1/1/2021	12/31/2021	\$142,800
Medicare	0.01450	0.01450	1/1/2021	12/31/2021	
Add'l Medicare Rate on earnings in excess of \$200,000	0.00900	none	1/1/2021	12/31/2021	

State Unemployment Insurance (SUI)	none	0.00500	7/1/2021	6/30/2022	
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State Disability Insurance (SDI)	.01200	none	1/1/2021	12/31/2021	\$128,298
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Workers Comp Rates	<i>Set by R.E.S.I.G.</i>		7/1/2021	6/30/2022	
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Other Limits					
Maximum Deferral Under 403(b) and 457 Plans	\$ 19,500		1/1/2021	12/31/2021	
Catch-up Contributions for Individuals Age 50 or Over	\$ 6,500		1/1/2021	12/31/2021	
Flex 125 Dependent Care contribution--flexible spending	\$ 5,000		1/1/2021	12/31/2021	
Flex 125 Medical contribution--flexible spending	\$ 2,750		1/1/2021	12/31/2021	
HSA maximum contribution -- single	\$ 3,600		1/1/2021	12/31/2021	
HSA maximum contribution -- family	\$ 7,200		1/1/2021	12/31/2021	
HSA maximum contribution -- Over age 55 single/family	\$ 1,000	additional	1/1/2021	12/31/2021	

Effective Dates for Retirement and Workers Comp refer to earnings dates; all other effective dates refer to dates paid.

For supplemental wages, the Federal flat withholding rate is 22%; the state rate is 6.6%.

Updates to these rates are posted in *Escape in SCOE Resources in SCOE IT News*

Updated 09/20/2021